

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re AMERICAN INTERNATIONAL
GROUP, INC. 2008 SECURITIES LITIGATION

This Document Relates To: All Actions

Master File No. 08-CV-4772 (LTS)

ECF CASE

**DECLARATION OF ANTONY L. RYAN
IN SUPPORT OF THE SECURITIES ACT DEFENDANTS'
MOTION FOR JUDGMENT ON THE PLEADINGS**

Antony L. Ryan, under penalty of perjury, declares the following:

1. I am a member of the firm of Cravath, Swaine & Moore LLP, counsel for defendant PricewaterhouseCoopers LLP ("PwC"). I make this declaration in support of The Securities Act Defendants' Memorandum of Law in Support of Their Motion for Judgment on the Pleadings.

2. Attached hereto as Exhibit A is a true and correct copy of FASB Statement of Financial Accounting Standards ("FAS") No. 5, Accounting for Contingencies, as in force during the relevant period.

3. Attached hereto as Exhibit B is a true and correct copy of FAS No. 105, Disclosure of Information about Financial Instruments with Off-Balance-Sheet Risk and Financial Instruments with Concentrations of Credit Risks.

4. Attached hereto as Exhibit C is a true and correct copy of Public Company Accounting Oversight Board ("PCAOB") Auditing Standard No. 5, An Audit of Internal Control Over Financial Reporting That Is Integrated with An Audit of Financial Statements.

5. Certain relevant accounting and auditing standards have been previously submitted as exhibits to the Declaration of Antony L. Ryan in Support of Defendant PricewaterhouseCoopers LLP's Motion to Dismiss the Consolidated Class Action (ECF 170, filed Aug. 5, 2009), as indicated in the table below:

<u>Standard</u>	<u>Exhibit</u>
FAS No. 107	Ex. H
FAS No. 133	Ex. I
FAS No. 157	Ex. J
FASB Interpretation ("FIN") No. 45	Ex. L
PCAOB Auditing Standard No. 2	Ex. O
AU Section 110	Ex. P

6. Attached hereto as Exhibit D is a true and correct copy of the complaint filed in the matter *Fait v. Regions Financial Corp.*, No. 1:09-cv-03161-LAK (ECF 34, filed Aug. 28, 2009).

Dated: New York, New York
October 12, 2011



Antony L. Ryan